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5 UNITED STATES DISTRICT COURT
6 WESTERN DISTRICT OF WASHINGTON
7 AT TACOMA

8 UNITED STATES OF AMERICA,

9 Plaintiff,

10 v.

11 PAUL W. HIATT; MARILEEN J
12 MCMAHON,

13 Defendants.

CASE NO. C10-5333 BHS

ORDER GRANTING MOTION
FOR FORECLOSURE AND
JUDICIAL SALE

14 This matter comes before the Court on the United States of America's
15 ("Government") motion for entry of an order of foreclosure and judicial sale. Dkt. 180.
16 The Court has considered the pleadings filed in support of and in opposition to the
17 motion and the remainder of the file and hereby grants the motion for the reasons stated
18 herein.

19 On December 14, 2011, the Court granted the Government's motion for summary
20 judgment on its claims against Defendant Paul Hiatt ("Hiatt"). Dkt. 152. On April 10,
21 2012, the Court granted the Government's motion for summary judgment on its claim
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1 that the Government may foreclose on Hiatt and Defendant Marileen McMahon's
2 ("McMahon") property free of McMahon's interest. Dkt. 176.

3 On April 12, 2012, the Government filed the instant motion requesting an order of
4 foreclosure and judicial sale. Dkt. 180. On April 23, 2012, Hiatt and McMahon
5 responded. Dkt. 181 & 182. On April 27, 2012, the Government replied. Dkt. 184.

6 In this case, the Government may foreclose and conduct a judicial sale of the
7 residence pursuant to the provisions of 28 U.S.C. §§ 2001 and 2002 and 26 U.S.C. §§
8 7402 and 7403. Hiatt's and McMahon's arguments to the contrary are without merit.
9 Therefore, the Court will sign and issue the Government's proposed order.

10 **IT IS SO ORDERED.**

11 Dated this 16th day of May, 2012.

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15 BENJAMIN H. SETTLE
16 United States District Judge
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